EXHIBIT VI-3

SUMMARY OF YEAR-END PROCESS AND YEAR-END RUN INDICATOR VALUES		
OC TABLE RUN YEC INDICATOR	**SYSTEM ACTION**	**REQUIRED AGENCY ACTION**
Blank	- - -	Set the RUN YEC indicator to **C** to execute Year-end Close. **NOTE**: Agencies may run YEC on the same day or after Cost Allocation/Fund Split (CF/FS) is run, however agencies must open the Prior Month for expenditure posting. Otherwise, expenditure transactions (i.e., those posting to GLA 9000) will post to the Error Suspense File since CA/FS closes the Prior Month for expenditure posting.
C	System performs the close. Run YEC indicator set to **D**; PRIOR MONTH OPEN indicator set to **Y**. Only nominal accounts are closed.	Review the Error File to insure that closing transactions were not rejected. All errors must be corrected before setting the next step. **NOTE 1**: Request a G01 (PY option) and review it to insure that the nominal accounts (GLA 8000-series and 9000-series) are closed. This PY G01 is also used to verify opening balances on a CM G01 requested after running YEO.
D	System-supplied by the **C** process to indicate process complete.	Set the RUN YEC indicator to **E** to execute Year-end Open. **NOTE 2**: If Year-end adjusting entries are being reversed during YEO and the OC Table Prior Month Open Indicator is set to Y, determine whether CA/FS has already run. If CA/FS has been run, the Prior Month Open Indicator must be set to **C**, **T** or **N.** This will cause the adjusting entries to post in the Current Month. (YEO entries will also post to the Current Month.)
E	Generates the beginning balance (GLA) transactions and sets the Run YEC indicator to **X**. The PRIOR YEAR OPEN indicator is set to **N** (closed). FM 13 adjusting entry batches are reversed if automated reversal was selected at input.	Review the Error File to insure that opening balance transactions (TCs 6*nn*) did not reject. Request a CM G01 Report to verify beginning balances. (See Note 1, above.) Any balance in GLA 9998 - Start-of-System Clearing must be analyzed. Call the Hotline for assistance.
X	System-supplied	All Done!

AUTOMATED YEAR-END CLOSE PROCESS

The automated YEC process, which is initiated by setting the OC Table Run YEC indicator to **C**, closes nominal accounts into Fund Balance accounts and generates transactions for the nightly system update process, which updates the following six files in the new fiscal year:

> Allotment File;
> Appropriation File;
> Document File;
> Cash Control File;
> Operating File; and
> Subsidiary File.

If there is current year (FM 01, etc.) activity in an appropriation with a Reversion Indicator of **1**, no transactions will be generated. Instead, CFY010-1, Preliminary YEC Processing Report (Exhibit VI-4), is generated and will appear with the other daily transaction reports. If a CFY010-1 Report is produced, the agency must:

- ✪ Change the associated AS Table record to show the appropriation is not reverted (i.e., use a later Reversion Date and a Reversion Indicator <u>other than</u> **1**), if appropriate;

OR

- ✪ Reverse all of the current year (FM 01, etc.) financial activity for the reverted appropriation.

After the corrections are posted and verified, call the Hotline again. The CALSTARS Hotline Analyst must again review the checklist and then reset the YEC authorization.

The following section details the individual YEC programs that the system executes when the agency sets the Run YEC Indicator to **C** (except for reverting appropriations, which are discussed on the first page of this chapter).

After the YEC process is run, the Run YEC Indicator is automatically set to **D** by the system.

<u>Message</u>	<u>Meaning</u>
BAD GL-ACCT-NO	The record contained a GLA that was <u>not</u> found in the D31 Descriptor Table. The record was <u>deleted</u> from the GL File.
BAD GL-FUND	The fund code for the GL Record in the General Ledger File was <u>not</u> found in the D22 Descriptor Table. The GL record was <u>saved</u>.
PRIOR YR REC PURGED	A record was found that is older than the transaction year being closed. The record was <u>deleted</u> from the GL File.

EXHIBIT VI-5

```
CFY047-1 ***************************        DEPARTMENT OF AIR QUALTY        *************************** ORG  NUMBER:   9990
                              CALSTARS     G E N E R A L   L E D G E R   C L O S E    REPORT              ORG PAGE:       1
08/21/03 (18.18) ******************************************************************************************* RUN  PAGE:       1


                                                        AGENCY ACTIVITY
-----------------------------------------------------------------------------------------------------------------------------
SECTION TRAN YR FUND FD GAAP PROJECT GL-TRAN ACCT NO DR-CR   CURR BAL PY13      START-OF-YR                  MESSAGE
  XX     XX    XXXX XX  X   XXXXXX    XXX    XXXX      X    ZZ,ZZZ,ZZZ,ZZZ.99- ZZ,ZZZ,ZZZ,ZZZ.99-        XXXXXXXXXXXXXXXXXXXXX
     TC  FFY FM  INDEX  AS FUND-FS-M-FD   OD GL-ACCT AO PROJ-NO WP  LOC    VENDOR NO/SUF                 TRANS AMOUNT     REV
     XXX  XX  XX XXXX  XXX XXXX  X X XX   XXX XXXX    XX  XXXXXX XX XXXXXX  XXXXXXXXXX XX                ZZ,ZZZ,ZZZ,ZZZ.99  X
     501  02  13          0001           1140                                                             4,700,000.00
     502  02  13          0001           9811                                                             4,700,000.00
     501  02  13          0240           1140                                                                   926.64
     502  02  13          0240           8000                                                               358,067.42
     501  02  13          0240           9000                                                               286,745.77
     502  02  13          0240           9891                                                                    48.97
     596  02  13          0298           8000                                                            13,824,858.16
     596  02  13          0298           8100                                                               363,418.08
     595  02  13          0298           9000                                                            16,189,946.56
     595  02  13          0298           9812                                                             2,000,000.00
```

Cash Control File Carry Forward (Batch Type YO)

Cash Control File records are carried forward to the new year by the CFY052 program. This program performs the following:

Generated Transactions
This process generates the transactions to bring forward the balances within the Cash Control (CC) File. Batch Type **YO** is assigned to each transaction. The generated transactions are:

TC 662 -   Reload the cash balance at the level of the SCO 44 account cash for Fund 0890, or reload the available cash balance for non-Federal funds.

TC 663 -   Reload the total unexpended appropriation cash of Fund 0890.

TC 664 -   Reload the ending SMIF balance into the current FFY.

These transactions are not generated if the D22 Descriptor Table Shared Fund Indicator = **S**.

Other File Activity
All activity from this program results from the system generated transactions described above. If the program is unable to generate a transaction due to one of the causes shown below, a message is displayed on the CSY052-1 Report.

Report
The transactions generated by this program are shown on the CSY052-1, Cash Control File Carry Forward Report (Exhibit VI-14) . In addition, the following messages may appear on the report:

Message	Meaning
FUND INACTIVE - PURGED	A Cash Control record was encountered with no current year activity and a prior year balance of zero. The record was deleted from the Cash Control File.
FUND INDICATOR INVALID - PURGED	The D22 Descriptor Table did not contain a valid Shared Fund Indicator for the fund. The record was deleted from the Cash Control File.
INVALID FUND - PURGED	The fund was not found on the D22 Descriptor Table. The record was deleted from the Cash Control File.

EXHIBIT VI-14

```
CSY052-1 ***************************       DEPARTMENT OF AIR QUALITY       *************************** ORG NUMBER:   9990
                       CALSTARS        CASH CONTROL FILE CARRY FORWARD      REPORT                     ORG PAGE:        1
08/21/2003 (18:18) ***************************************************************************************** RUN PAGE:        1


                                              AGENCY ACTIVITY
-----------------------------------------------------------------------------------------------------------------------

   SECT   FUND   FUND-DETAIL   FED-CAT-NO   PROJECT   WP   TRANS-CODE   REV       TRANS-AMT      MESSAGE
   XX     XXXX       XX         XXXXXXXX    XXXXXX    XX      XXX        X     ZZ,ZZZ,ZZZ,ZZ9.99  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX


   00     0298                                          662        R           91,466.80
   00     0298                                          664                  4,425,000.00
   00     0299                                          662                        408.90
   00     0299                                          664                  1,400,000.00
   00     0998                                          662                    162,641.96
```

EXHIBIT VI-15

```
CFY056-1 *************************          DEPARTMENT OF AIR QUALITY          ************************* ORG  NUMBER:   9990
                         CALSTARS   O P E R A T I N G   F I L E   P U R G E   M E R G E REPORT                 ORG PAGE:        1
08/21/03 (18.18) ***************************************************************************************** RUN  PAGE:        1


                                                     AGENCY ACTIVITY
-------------------------------------------------------------------------------------------------------------------------------
1= ZERO BAL PURGED     2= NO AS APPN SYM     3= GL6170 PURGED     4= BAD TRANS YEAR     5= REVER 1 PURGED     6= REVER 3 PURGED
-------------------------------------------------------------------------------------------------------------------------------
<-----------------------------------------------------CONTROL KEY-----------------------------------------------------> MSG
99906150D1000100000000000000000002980000D2000900900100000010010000000900014000000000000003112060120020000000002002200200000000000000  1

99906150D1000100000000000000000002980000D2000900900100000010010000000900014000000000000003112380020020000000002002200200000000000000  1

99906150D1000100000000000000000002980000D2000900900100000010010000000900014000000000000003112380120020000000002002200200000000000000  1

99906150D1000100000000000000000002980000D2000900900100000010010000000900014000000000000003132570020020000000002002200200000000000000  1

99906150D1000100000000000000000002980000D2000900900100000010010000000900014000000000000003132570220020000000002002200200000000000000  1

99906150D1000100000000000000000002980000D2000900900100000010010000000900014000000000000003294360120020000000002002200200000000000000  1

99906150D2000200000000000000000002980000D2000900900100000010010000000900014000000000000003112060120020000000002002200200000000000000  1

99906150D2000200000000000000000002980000D2000900900100000010010000000900014000000000000003112230120020000000002002200200000000000000  1

99906150D2000200000000000000000002980000D2000900900100000010010000000900014000000000000003112270220020000000002002200200000000000000  1

99906150D2000200000000000000000002980000D2000900900100000010010000000900014000000000000003112380020020000000002002200200000000000000  1

99906150D2000200000000000000000002980000D2000900900100000010010000000900014000000000000003112380120020000000002002200200000000000000  1
```

EXHIBIT VI-16

OPERATING FILE CONTROL KEY

FIELD NAME	START	LENGTH
ORG-CODE	1	4
GL-ACCT-NO	5	4
D-I-TRANS-IND	9	1
INDEX	10	4
SECTION	14	2
SUB-SECTION	16	2
UNIT	18	2
SUB-UNIT	20	2
SUB-SUB-UNIT	22	2
LOCATION	24	6
FUND4	30	4
SUB-FUND4	34	4
FUND-SOURCE	38	1
METHOD	39	1
FUND-DETAIL-1	40	1
FUND-DETAIL	41	2
APPN-SYM	43	3
PROG	46	2
ELEM	48	2
COMPONENT	50	3
TASK	53	3
CHAR	56	1
REFERENCE	57	3
SEQUENCE	60	2
PCA-LEVEL-1	62	5
PCA-NO	67	5
PCA-TYPE	72	1
PCA-ACTIVITY	73	4
PROJ-TYPE	77	1
PROJ-NO	78	6
WORK-PHASE	84	2
CATEGORY	86	1
OBJECT	87	2
OBJ-DETAIL	89	3
AGCY-OBJ	92	2
ENACT-YR4	94	4
SOURCE	98	6
AGCY-SOURCE	104	2
FFY4	106	4
TRANS-YR4	110	4
MULTI-PURPOSE-CODE	114	12
CFIS-GL-ACCT-NO	126	4